

# **EXHIBIT 4**

**Peter Jones**

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**From:** Peter Jones  
**Sent:** Wednesday, May 02, 2018 9:46 PM  
**To:** Walter, Lindsay N.  
**Cc:** Chris Yurcek; Frank Richter; Warden, Michael D.; John Herman; Aoun, Karim (US - New York)  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Lindsay,

Thanks for the note and for speaking with me this afternoon. I also appreciate your confirmation that Deloitte will produce the restatement workpapers in their entirety and your representation that you hope to make that production late next week.

Thanks,  
Peter

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**From:** Walter, Lindsay N. [mailto:[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)]  
**Sent:** Wednesday, May 02, 2018 4:07 PM  
**To:** Peter Jones  
**Cc:** Chris Yurcek; Frank Richter; Warden, Michael D.; John Herman; Aoun, Karim (US - New York)  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Peter,

As discussed on the call today, we confirmed receipt of the subpoena you served on April 25, 2018, which you represented to us as being identical to the subpoena you served on March 9, 2018 except for the place of compliance. We agreed that we would apply D&T's March 23, 2018 objection letter and reservations of rights to your amended subpoena, as well as the agreements reached between the parties as discussed during our meet and confers and our correspondence to date.

Regards,  
Lindsay

**LINDSAY N. WALTER**  
Associate

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[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)  
[www.sidley.com](http://www.sidley.com)

**SIDLEY**

**From:** John Herman <[JHerman@rgrdlaw.com](mailto:JHerman@rgrdlaw.com)>

**Sent:** Wednesday, May 02, 2018 3:09 PM

**To:** Aoun, Karim (US - New York) <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>; Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>

**Cc:** Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>; Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter <[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>

**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

800-504-8071

5046513

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**From:** Aoun, Karim (US - New York) [[kaoun@deloitte.com](mailto:kaoun@deloitte.com)]

**Sent:** Wednesday, May 02, 2018 3:06 PM

**To:** Peter Jones; 'Warden, Michael D.'

**Cc:** Walter, Lindsay N.; Chris Yurcek; Frank Richter; John Herman

**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

This isn't working either.

**J. Karim Aoun**

Deloitte

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---

**From:** Peter Jones [<mailto:PJones@rgrdlaw.com>]

**Sent:** Wednesday, May 2, 2018 3:03 PM

**To:** 'Warden, Michael D.' <[mwarden@sidley.com](mailto:mwarden@sidley.com)>

**Cc:** Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>; Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter <[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>; Aoun, Karim (US - New York) <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; John Herman <[JHerman@rgrdlaw.com](mailto:JHerman@rgrdlaw.com)>

**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Sorry.

800-504-8071

5046153

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**From:** Peter Jones

**Sent:** Wednesday, May 02, 2018 1:02 PM

**To:** Warden, Michael D.

**Cc:** Walter, Lindsay N.; Chris Yurcek; Frank Richter; Aoun, Karim (US - New York); John Herman

**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

OK. I'm on the line.

---

**From:** Warden, Michael D. [<mailto:mwarden@sidley.com>]

**Sent:** Wednesday, May 02, 2018 1:01 PM

**To:** Peter Jones

**Cc:** Walter, Lindsay N.; Chris Yurcek; Frank Richter; Aoun, Karim (US - New York); John Herman

**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

I can't get through on this number

**MICHAEL D. WARDEN**

SIDLEY AUSTIN LLP  
+1 202 736 8080  
[mwarden@sidley.com](mailto:mwarden@sidley.com)

---

**From:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Sent:** Tuesday, May 01, 2018 3:50 PM  
**To:** Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>  
**Cc:** Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>; Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter <[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>; Aoun, Karim (US - New York) <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; John Herman <[JHerman@rgrdlaw.com](mailto:JHerman@rgrdlaw.com)>  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Let's talk at 3:00 tomorrow. We can use the following number:

800-504-6513  
5046513

Regards,  
Peter

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**From:** Warden, Michael D. [<mailto:mwarden@sidley.com>]  
**Sent:** Tuesday, May 01, 2018 12:03 PM  
**To:** Peter Jones  
**Cc:** Walter, Lindsay N.; Chris Yurcek; Frank Richter; Aoun, Karim (US - New York); John Herman  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Hi Peter-  
Unfortunately, I lost that time slot and the balance of the afternoon. How about any time after 3:00 tomorrow?  
Thanks, Mike

**MICHAEL D. WARDEN**

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+1 202 736 8080  
[mwarden@sidley.com](mailto:mwarden@sidley.com)

---

**From:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Sent:** Tuesday, May 01, 2018 1:11 PM  
**To:** Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>  
**Cc:** Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>; Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter <[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>; Aoun, Karim (US - New York) <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; John Herman <[JHerman@rgrdlaw.com](mailto:JHerman@rgrdlaw.com)>  
**Subject:** Re: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Mike,



I am available to talk at 3:30 Eastern today. Does that work for you?

Thanks,  
Peter

On Apr 29, 2018, at 7:03 PM, Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)> wrote:

Peter-  
Can you let us know what times work for you on Tuesday afternoon?  
Thanks, Mike

**MICHAEL D. WARDEN**

**SIDLEY AUSTIN LLP**  
+1 202 736 8080  
[mwarden@sidley.com](mailto:mwarden@sidley.com)

---

**From:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Sent:** Friday, April 27, 2018 2:55 PM  
**To:** Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>; Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>  
**Cc:** Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter <[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>; 'Aoun, Karim (US - New York)' <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; John Herman <[JHerman@rgrdlaw.com](mailto:JHerman@rgrdlaw.com)>  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Mike,

Thank you for the note. Our position with regard to the production of the restatement workpapers should not be a surprise. We have discussed this issue several times, and we have maintained this position throughout our discussions. Unless you are willing to produce the restatement workpapers in their entirety, we have reached an impasse on this issue. If you are willing to produce the restatement workpapers in their entirety, please let me know as soon as possible.

In addition, we disagree with your position that the production of the entire set of restatement workpapers will delay production. As we have expressed during multiple calls, producing the restatement workpapers in their entirety will streamline production by removing the need for D&T to spend the time and money necessary to conduct a relevance review of those documents.

We do not understand and accept in principle that Plaintiffs will pay the reasonable costs of D&T's production. In fact, I stated in my April 18 letter that we do not believe it is appropriate, as a general matter, for Plaintiffs to bear D&T's costs for the production of workpapers. We further stated that we could not consider any request to bear costs for D&T's production unless you provided certain information. You have not provided any information in response.

Please let us know when you are available early next week to meet and confer with regard to Deloitte's production of email and other documents not including the workpapers.

Regards,  
Peter

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**From:** Warden, Michael D. [<mailto:mwarden@sidley.com>]  
**Sent:** Friday, April 27, 2018 2:19 PM  
**To:** Peter Jones; Walter, Lindsay N.  
**Cc:** Chris Yurcek; Frank Richter; 'Aoun, Karim (US - New York)'; John Herman  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Peter,

We were surprised to receive your email earlier today threatening motions practice, especially given the full week that has passed since we last heard from you on this matter. As you know, we have been engaged in a productive dialogue with plaintiffs around the scope of D&T's production and have reached agreement on a number of points, as reflected in my April 20 letter. We have already begun to prepare our rolling production of workpapers, to begin next week, which will include workpapers from the audits of the fiscal years ended March 31, 2013, March 31, 2014, and March 31, 2015.

We also had anticipated producing the week after next, the restatement workpapers described in my April 20 letter, subject to any applicable privilege review and claims by either Orbital ATK or D&T. As you know, our proposal as to restatement working papers takes into account their relevance to plaintiffs' claims as well as the proportionality and burden standards of the Federal Rules. Your demand for the entirety of the restatement workpapers will likely delay our production because we have already begun the process of identifying and preparing the subset described in my April 20 letter. Although we believe that workpapers beyond those described in the April 20 letter are not relevant to the claims or defenses in the case, we are willing to discuss your request further with you in response to your email of today, but, as noted, expanding the scope will delay the production. We stand ready and willing to have such further discussions next week.

As to your request concerning the timing of production, it is simply impossible to provide the "certainty" you seek with any reasonable degree of confidence until we have agreed on a scope of production and that, in turn, rests on our receiving from plaintiffs a proposal regarding proposed custodians from among the individuals on the list we provided a week ago, along with an agreed search term protocol. We understand your desire to expedite production and have been very cooperative in that regard, but we cannot realistically estimate a specific completion date for production without input from plaintiffs, and an agreement as to scope. We invited that dialogue a week ago, but haven't had any response yet. We therefore look forward to discussing this issue with you next week and look forward in the meantime to a reasonable proposal from plaintiffs on this topic.

Finally, we assume plaintiffs now understand and accept in principle that they will pay the reasonable costs of D&T's production, including fees and administrative expenses, and that such costs will increase in the event the scope of production is broadened and the timetable is expedited further. As you know,

D&T reserves its rights to seek such costs, whether through negotiation or through relief from the Court.

We look forward to a further dialogue with you next week. Have a nice weekend.

Mike

**MICHAEL D. WARDEN**

**SIDLEY AUSTIN LLP**  
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[mwarden@sidley.com](mailto:mwarden@sidley.com)

---

**From:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Sent:** Friday, April 27, 2018 10:55 AM  
**To:** Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>  
**Cc:** Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter <[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>; Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>; 'Aoun, Karim (US - New York)' <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; John Herman <[JHerman@rgrdlaw.com](mailto:JHerman@rgrdlaw.com)>  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Mike,

Thank you for your letter.

We cannot accept your position with regard to the restatement workpapers. As we have explained, the restatement is central to our allegations in this litigation. We need the restatement workpapers in their entirety. Similarly, we cannot accept your position with regard to the timing of your production. The schedule in this litigation does not allow for a lack of certainty. We are preparing a motion to compel with regard to the restatement workpapers and the timing of the production. If your position with regard to either of these issues changes, please let us know as soon as possible.

Also, please let us know when you are available to meet and confer early next week with regard to Deloitte's production of email and other documents not including the workpapers.

Regards,  
Peter

---

**From:** Walter, Lindsay N. [<mailto:lindsay.walter@sidley.com>]  
**Sent:** Friday, April 20, 2018 4:17 PM  
**To:** Peter Jones  
**Cc:** Chris Yurcek; Frank Richter; Warden, Michael D.; 'Aoun, Karim (US - New York)'  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.



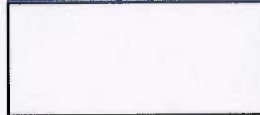
Peter,

Please see attached.

Best,  
Lindsay

**LINDSAY N. WALTER**  
Associate

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+1 202 736 8752  
[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)  
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**From:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Sent:** Wednesday, April 18, 2018 4:39 PM  
**To:** Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>  
**Cc:** Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter <[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>; Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>; 'Aoun, Karim (US - New York)' <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Lindsay,

Please see the attached correspondence.

Regards,  
Peter

---

**From:** Walter, Lindsay N. [<mailto:lindsay.walter@sidley.com>]  
**Sent:** Tuesday, April 17, 2018 10:20 AM  
**To:** Peter Jones  
**Cc:** Chris Yurcek; Frank Richter; Warden, Michael D.; 'Aoun, Karim (US - New York)'  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Peter,

Please see attached.

Best,  
Lindsay



**LINDSAY N. WALTER**

Associate

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Washington, DC 20005

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[www.sidley.com](http://www.sidley.com)



---

**From:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>

**Sent:** Tuesday, April 17, 2018 10:10 AM

**To:** Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>

**Cc:** Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter

<[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>; Warden, Michael D.

<[mwarden@sidley.com](mailto:mwarden@sidley.com)>; 'Aoun, Karim (US - New York)'

<[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>

**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others  
Similarly Situated v. Orbital ATK, Inc., et al.

Mike,

Would you please let us know where we stand on the issues addressed  
in my letter?

Thanks,

Peter

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**From:** Peter Jones

**Sent:** Friday, April 13, 2018 3:41 PM

**To:** 'Walter, Lindsay N.'

**Cc:** Chris Yurcek; Frank Richter; Warden, Michael D.; 'Aoun, Karim (US -  
New York)'

**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others  
Similarly Situated v. Orbital ATK, Inc., et al.

Lindsay,

Please see attached.

Regards,

Peter

---

**From:** Walter, Lindsay N. [<mailto:lindsay.walter@sidley.com>]

**Sent:** Thursday, April 12, 2018 5:49 PM

**To:** Peter Jones

**Cc:** Chris Yurcek; Frank Richter; Warden, Michael D.; 'Aoun, Karim (US -  
New York)'

**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others  
Similarly Situated v. Orbital ATK, Inc., et al.

Peter,

Please see attached. Have a good rest of your week.

Best,  
Lindsay

**LINDSAY N. WALTER**  
Associate

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[www.sidley.com](http://www.sidley.com)  
<image001.jpg>

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**From:** Warden, Michael D.  
**Sent:** Thursday, April 12, 2018 2:21 PM  
**To:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Cc:** 'Aoun, Karim (US - New York)' <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>; Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter <[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Hi Peter-  
You have it right. We are revising it now, and we anticipate sending around 6:00 EDT.  
Mike

**MICHAEL D. WARDEN**

**SIDLEY AUSTIN LLP**  
+1 202 736 8080  
[mwarden@sidley.com](mailto:mwarden@sidley.com)

---

**From:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Sent:** Thursday, April 12, 2018 2:19 PM  
**To:** Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>  
**Cc:** 'Aoun, Karim (US - New York)' <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>; Chris Yurcek <[ChrisY@rgrdlaw.com](mailto:ChrisY@rgrdlaw.com)>; Frank Richter <[FRichter@rgrdlaw.com](mailto:FRichter@rgrdlaw.com)>  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Mike,

I understood that you were going to send us a note regarding the issues discussed on our call. Did I get that wrong? I just want to make sure we are all on the same page.

Thanks,  
Peter

---

**From:** Peter Jones  
**Sent:** Tuesday, April 10, 2018 11:50 AM  
**To:** Warden, Michael D.; Jim Barz  
**Cc:** 'Aoun, Karim (US - New York)'; Walter, Lindsay N.  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Mike,

Please see the attached. We look forward to speaking with you later today.

Regards,  
Peter

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**From:** Warden, Michael D. [<mailto:mwarden@sidley.com>]  
**Sent:** Wednesday, April 04, 2018 9:19 PM  
**To:** Peter Jones; Jim Barz  
**Cc:** 'Aoun, Karim (US - New York)'; Walter, Lindsay N.  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Correcting a typo. Fourth paragraph last sentence should read “not an insignificant”

Sent with BlackBerry Work  
([www.blackberry.com](http://www.blackberry.com))

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**From:** Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>  
**Date:** Wednesday, Apr 04, 2018, 8:49 PM  
**To:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>, Jim Barz <[JBarz@rgrdlaw.com](mailto:JBarz@rgrdlaw.com)>  
**Cc:** 'Aoun, Karim (US - New York)' <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>, Walter, Lindsay N. <[lindsay.walter@sidley.com](mailto:lindsay.walter@sidley.com)>  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Peter,  
Thank you to you and your colleagues for taking the time to meet with us this afternoon.

In the three “meet and confers” calls collectively totaling more than three hours of duration, plaintiffs have not narrowed or modified *any* aspect of the subpoena, simply insisting in all respects that D&T produce all documents responsive to every request. In fact, during today’s call, in our view, plaintiffs significantly expanded the scope of a putative production by asserting that it requires D&T to produce workpapers outside of its financial statement review and audit engagements

We hope that following our call you are able to assess the letter I sent earlier this afternoon that set forth in writing the proposed production



of workpapers and emails regarding Lake City, the Lake City Contract and the Small Caliber Systems Division and respond to D&T's proposed approach for responding to the subpoena. We thought that we made progress today when we could focus on the types of workpapers and documents that plaintiffs thought might not be captured by D&T's proposal, such as items identified by Chris: controls at the Defense Systems Group level, D&T presentation decks regarding Lake City to Orbital ATK's Audit Committee or Board of Directors or management representation letters.

D&T entered today's call, as it did previous calls, in good faith and with the purpose of coming to an agreement as to the scope of the subpoena so that D&T can begin the collection and production process, which, as you know, will take a substantial amount of time and resources. D&T's proposed approach will require the collection and review of numerous workpapers spanning three audit year periods, the Restatement workpapers, and email communications—not a significant amount of material to identify, collect, review, screen for privilege, and produce.

D&T has proposed, on multiple occasions, how to narrow the scope of the subpoena to what it believes is a reasonable scope of production taking account of the relevance, proportionality, and burden standards of the Federal Rules. When I asked you point blank whether you had *any* proposal to narrow the scope of the subpoena, you responded that you did not.

In an effort to advance this process, D&T offered to begin collecting and producing workpapers from the March 31, 2013, March 31, 2014, and March 31, 2015 audits, as well as the Restatement workpapers, and then have an open dialogue with plaintiffs regarding other information they need. We also responded to your other inquiries, including confirming that the work related to the Restatement is contained in the Restatement workpapers. We also responded to your question regarding any production to the SEC by confirming that D&T did not make a production to the SEC regarding Orbital ATK.

We thought that we made progress today when we could focus on the types of workpapers and documents that plaintiffs thought might not be captured by D&T's proposal, such as controls at the Defense Systems Group level, D&T presentation decks regarding Lake City to Orbital ATK's Audit Committee or Board of Directors or management representation letters. We repeat our request that plaintiffs focus on categories of documents—such as those Chris identified on the call—are not captured by D&T's proposal and that you have responses in advance of our next call.

Fed. R. Civ. P. 45(d)(1) requires plaintiffs to “take reasonable steps to avoid imposing undue burden or expense on [D&T as] subject to the subpoena.” In order to have a productive meet and confer process, plaintiffs must take these “reasonable steps.”



We look forward to receiving your responses to D&T's proposal in advance of our next call.

Mike

**MICHAEL D. WARDEN**

**SIDLEY AUSTIN LLP**  
+1 202 736 8080  
[mwarden@sidley.com](mailto:mwarden@sidley.com)

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**From:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Sent:** Tuesday, April 03, 2018 2:22 PM  
**To:** Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>; 'Aoun, Karim (US - New York)' <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; Jim Barz <[JBarz@rgrdlaw.com](mailto:JBarz@rgrdlaw.com)>  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Mike,

We are available at 4:00 EDT tomorrow. We can use the following number:

800-504-8071  
5046513

Regards,  
Peter

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**From:** Warden, Michael D. [<mailto:mwarden@sidley.com>]  
**Sent:** Tuesday, April 03, 2018 9:50 AM  
**To:** Peter Jones; 'Aoun, Karim (US - New York)'; Jim Barz  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Hi Peter-

We are available tomorrow at 3:00 or 4:00 EDT. Let us know if either of those slots work. In the meantime, we will follow up on what we discussed and the below.

Thanks, Mike

**MICHAEL D. WARDEN**

**SIDLEY AUSTIN LLP**  
+1 202 736 8080  
[mwarden@sidley.com](mailto:mwarden@sidley.com)

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**From:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Sent:** Monday, April 02, 2018 10:56 PM  
**To:** 'Aoun, Karim (US - New York)' <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>; Jim Barz

<[JBarz@rgrdlaw.com](mailto:JBarz@rgrdlaw.com)>

**Cc:** Warden, Michael D. <[mwarden@sidley.com](mailto:mwarden@sidley.com)>

**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Karim and Michael,

Please let us know when you are available tomorrow for a call to complete our discussions regarding the subpoena served on Deloitte. We understand that a prior commitment forced you to end the call today before we were able to complete our discussion. But we need to resolve this issue without further delay. The subpoena called for the production of documents on March 23, 2018. On that date, Deloitte provided only a letter with objections. We conducted an extensive meet and confer regarding Deloitte's objections on March 28, 2018. And we have now had a second extensive, if incomplete, meet and confer today. As mentioned on both calls, we went to considerable lengths to craft requests that are narrowly-tailored to the needs of our action. If we are unable to reach an agreement shortly regarding the production of documents responsive to the subpoena, we will be forced to seek relief from the court.

Regards,  
Peter

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**From:** Peter Jones  
**Sent:** Friday, March 30, 2018 2:39 PM  
**To:** Aoun, Karim (US - New York); Jim Barz  
**Cc:** Michael D. Warden - Sidley Austin LLP ([mwarden@sidley.com](mailto:mwarden@sidley.com))  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Karim,

We look forward to speaking with you on Monday at 2:00 EST. In light of the fact that we have already conducted a meet and confer on these issues, we are hopeful that we will be able to discuss the specifics of your production on Monday.

Have a nice weekend.

Peter

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**From:** Aoun, Karim (US - New York) [<mailto:kaoun@deloitte.com>]  
**Sent:** Thursday, March 29, 2018 4:42 PM  
**To:** Jim Barz  
**Cc:** Peter Jones; Michael D. Warden - Sidley Austin LLP ([mwarden@sidley.com](mailto:mwarden@sidley.com))  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Jim and Peter,

Thank you for your email. We remain willing to discuss a reasonable scope of production in response to the subpoena, taking account of relevance, burden, costs, our status as a non-party, and similar issues. We likewise expect that you will be amenable to narrowing the requests by taking into account the same factors, as well as the discovery deadline. In the meantime, in order to help move the process along, we have engaged Mike Warden of Sidley Austin, copied, to assist.

Peter, in order to give Mike time to get up to speed, we propose having our meet and confer call on Monday afternoon rather than tomorrow. Please let us know if 2pm EST will work for you. If so, I will circulate a dial-in.

Thank you,

**J. Karim Aoun**

Deloitte  
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Tel/Direct: +1 212 436 2356  
[www.deloitte.com](http://www.deloitte.com)

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**From:** Jim Barz [<mailto:JBarz@rgrdlaw.com>]  
**Sent:** Wednesday, March 28, 2018 6:02 PM  
**To:** Aoun, Karim (US - New York) <[kaoun@deloitte.com](mailto:kaoun@deloitte.com)>  
**Cc:** Peter Jones <[PJones@rgrdlaw.com](mailto:PJones@rgrdlaw.com)>  
**Subject:** RE: Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Karim,  
Thank you for speaking with us regarding your objections. Peter will call you at the number below (unless you prefer a different number) on Friday at 3:00 eastern, in order to complete the meet and confer process. In order to reach a compromise we hope to get information on what has been produced by Deloitte to the SEC or other investigating agencies that is relevant to our subpoena requests and any other proposals regarding specific documents Deloitte is agreeable to producing. We will also be in a position to answer your questions regarding areas we may be able to compromise to narrow the requests based on your comments. In addition to discussing the scope of the production please be prepared to discuss the timeline as we do not intend to seek an extension of the schedule.  
Thank you,

Jim

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**From:** Aoun, Karim (US - New York) [<mailto:kaoun@deloitte.com>]  
**Sent:** Friday, March 23, 2018 4:41 PM  
**To:** Jim Barz  
**Subject:** Steven Knurr, Individually and on Behalf of All Others Similarly Situated v. Orbital ATK, Inc., et al.

Mr. Barz,



Please see the attached letter in response to your subpoena in the above-captioned matter.

Regards,

**J. Karim Aoun**

Assistant General Counsel | Office of General Counsel  
Deloitte  
30 Rockefeller Plaza, New York, New York 10112-0015  
Tel/Direct: +1 212 436 2356 | Fax: +1 844 228 2176  
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